

STATE BOARD OF EQUALIZATION
☐ **PETITION FOR NONUNITARY PROPERTY REASSESSMENT**
☐ **PETITION FOR PENALTY ABATEMENT**
ON ASSESSMENT ROLL 20 ____ / 20 ____

Internal Use Only

Appeal No. _____

Case ID: _____

1. PETITIONERCOMPANY NAME *(please print)*

SBE COMPANY NUMBER

NAME OF PERSON TO CONTACT

BUSINESS PHONE

()

AGENT *(if any)*MAILING ADDRESS *(street, city, state, zip code)*

BUSINESS PHONE

()

Authorization: If you are an agent, you must attach a form BOE-892, Statement of Authorization.

☐ Form BOE-892 attached
2. PROPERTY IDENTIFICATION INFORMATION

- | | |
|--|---------------------------------------|
| <input type="checkbox"/> Gas & Electric | <input type="checkbox"/> Railroad |
| <input type="checkbox"/> Telephone — Local | <input type="checkbox"/> Pipeline |
| <input type="checkbox"/> Telephone — Interexchange | <input type="checkbox"/> Mobile Radio |
| <input type="checkbox"/> Telephone — Cellular | <input type="checkbox"/> Other |

Check counties in which unitary property is located.

- | | | | |
|--|--|--|---|
| <input type="checkbox"/> 1. Alameda | <input type="checkbox"/> 16. Kings | <input type="checkbox"/> 30. Orange | <input type="checkbox"/> 44. Santa Cruz |
| <input type="checkbox"/> 2. Alpine | <input type="checkbox"/> 17. Lake | <input type="checkbox"/> 31. Placer | <input type="checkbox"/> 45. Shasta |
| <input type="checkbox"/> 3. Amador | <input type="checkbox"/> 18. Lassen | <input type="checkbox"/> 32. Plumas | <input type="checkbox"/> 46. Sierra |
| <input type="checkbox"/> 4. Butte | <input type="checkbox"/> 19. Los Angeles | <input type="checkbox"/> 33. Riverside | <input type="checkbox"/> 47. Siskiyou |
| <input type="checkbox"/> 5. Calaveras | <input type="checkbox"/> 20. Madera | <input type="checkbox"/> 34. Sacramento | <input type="checkbox"/> 48. Solano |
| <input type="checkbox"/> 6. Colusa | <input type="checkbox"/> 21. Marin | <input type="checkbox"/> 35. San Benito | <input type="checkbox"/> 49. Sonoma |
| <input type="checkbox"/> 7. Contra Costa | <input type="checkbox"/> 22. Mariposa | <input type="checkbox"/> 36. San Bernardino | <input type="checkbox"/> 50. Stanislaus |
| <input type="checkbox"/> 8. Del Norte | <input type="checkbox"/> 23. Mendocino | <input type="checkbox"/> 37. San Diego | <input type="checkbox"/> 51. Sutter |
| <input type="checkbox"/> 9. El Dorado | <input type="checkbox"/> 24. Merced | <input type="checkbox"/> 38. San Francisco | <input type="checkbox"/> 52. Tehama |
| <input type="checkbox"/> 10. Fresno | <input type="checkbox"/> 25. Modoc | <input type="checkbox"/> 39. San Joaquin | <input type="checkbox"/> 53. Trinity |
| <input type="checkbox"/> 11. Glenn | <input type="checkbox"/> 26. Mono | <input type="checkbox"/> 40. San Luis Obispo | <input type="checkbox"/> 54. Tulare |
| <input type="checkbox"/> 12. Humboldt | <input type="checkbox"/> 27. Monterey | <input type="checkbox"/> 41. San Mateo | <input type="checkbox"/> 55. Tuolumne |
| <input type="checkbox"/> 13. Imperial | <input type="checkbox"/> 28. Napa | <input type="checkbox"/> 42. Santa Barbara | <input type="checkbox"/> 56. Ventura |
| <input type="checkbox"/> 14. Inyo | <input type="checkbox"/> 29. Nevada | <input type="checkbox"/> 43. Santa Clara | <input type="checkbox"/> 57. Yolo |
| <input type="checkbox"/> 15. Kern | | | <input type="checkbox"/> 58. Yuba |

3. VALUE INFORMATION

	Nonunitary Value	Penalty	Total
Board — Adopted	\$	\$	\$
Petitioner's Opinion	\$	\$	\$

4. This is a request for refund according to Revenue and Taxation Code section 5148(f): ☐ Yes ☐ No

5. The facts that I rely upon to support the requested change in value are as follows:

- | | |
|--|--|
| <input type="checkbox"/> a. The nonunitary value exceeds the full value of the property | <input type="checkbox"/> e. Penalty assessment is not justified |
| <input type="checkbox"/> b. Interstate allocation determination is incorrect | <input type="checkbox"/> f. Determination of exempt value is incorrect |
| <input type="checkbox"/> c. Value includes post-lien date property | <input type="checkbox"/> g. Assessment ratio is incorrect |
| <input type="checkbox"/> d. Value of nonunitary property has been incorrectly calculated | <input type="checkbox"/> h. Other <i>(attach explanation)</i> |

You are required to attach a statement of the precise elements of the Board's valuation you contest and include any appraisal reports, financial studies and other material relevant to value. (See Rules of Practice, Regulation 5041.) Failure to do so could result in the dismissal of the petition, if it renders the petition incomplete. (See Rule 5042)

6. My appeal will be ☐ Written Only ☐ Oral Unsworn Amount of Time Needed _____ *(See Rules of Practice, Regulation 5076)*
☐ Oral Formal Amount of Time Needed _____

7. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am: (1) an officer, partner, or employee of the petitioner authorized to sign this petition; (2) an agent authorized by the petitioner; or (3) an agent who is an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the petitioner and has been authorized by the petitioner to file this petition.

SIGNATURE OF PETITIONER, OWNER OR AUTHORIZED REPRESENTATIVE

DATE